

# CPA

DEPARTMENT USE ONLY

## PERSONAL DATA

Since the date of your last application for an Alaska CPA or PA license:

- |  | YES                      | NO                       |
|--|--------------------------|--------------------------|
| a. Have you ever had your certificate, license or permit to practice public accountancy in another jurisdiction suspended, revoked, restricted, reprimanded, or otherwise acted upon by that jurisdiction's licensing board? | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Have you ever had the right to practice before a federal or state agency denied, suspended, or revoked?   | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Have you ever been convicted of a felony under the laws of any state or of the United States?   | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Have you ever been convicted of any crime of which dishonesty or fraud was an essential element under the laws of any state or of the United States?  | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Have you ever been found guilty of gross negligence in the practice of public accounting, or other acts discreditable to the accounting profession?   | <input type="checkbox"/> | <input type="checkbox"/> |
| f. Have you ever committed an act in another state for which the holder of a license or permit would be subject to discipline in Alaska?   | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Have you ever had an application for a fidelity or surety bond denied?  | <input type="checkbox"/> | <input type="checkbox"/> |

If so, what date? \_\_\_\_\_  
Name of Surety Company \_\_\_\_\_  
Address \_\_\_\_\_

If you answered "yes" to any of these questions, please submit a detailed statement of explanation and legal documentation, if applicable. All information supplied with applications is considered public information except information considered confidential by state or federal law. Information about licensees, including mailing addresses, is available from the division's website at: [www.commerce.state.ak.us/occ](http://www.commerce.state.ak.us/occ) under "Professional License Search."

I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE, the statements contained in this application are true and correct, and that all credentials supplied by me to support my application are true and correct. I understand that any falsification of credentials may result in failure to obtain certification in the State of Alaska or subsequent revocation of my license.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date of Application

SUBSCRIBED AND SWORN TO before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_

**EVIDENCE SUBSTANTIATING ALL CONTINUING EDUCATION HOURS  
MUST BE SUBMITTED ALONG WITH THIS FORM**

**I. EDUCATION PROGRAMS ATTENDED**  
ATTACH A SEPARATE SHEET AS NECESSARY

	COMPLETE NAME AND ADDRESS OF PROGRAM SPONSOR, I.E., SCHOOL FIRM OR ORGANIZATION CONDUCTING PROGRAM INCLUDING CHAPTER LOCATION OR BRANCH OFFICE, ETC.	LOCATION OF PROGRAM (CITY)	TITLE OF PROGRAM OR DESCRIPTION OF CONTENT	DATES ATTENDED (DAY, MONTH, YEAR)	HOURS CLAIMED
1					
2					
3					
4					
5					

**II. CORRESPONDENCE OR INDIVIDUAL STUDY PROGRAMS**

COMPLETE NAME AND ADDRESS OF PROGRAM SPONSOR, I.E., SCHOOL FIRM OR ORGANIZATION CONDUCTING PROGRAM INCLUDING CHAPTER LOCATION OR BRANCH OFFICE, ETC.	TITLE OR PROGRAM OR DESCRIPTION OF CONTENT	DATES COMPLETED (DAY, MONTH, YEAR)	HOURS CLAIMED
<b>TOTAL</b>			

**III. SPEAKER, DISCUSSION LEADER OR INSTRUCTOR**  
(30 hours per licensing period maximum)

COMPLETE NAME AND ADDRESS OF PROGRAM SPONSOR, I.E., SCHOOL FIRM OR ORGANIZATION CONDUCTING PROGRAM INCLUDING CHAPTER LOCATION OR BRANCH OFFICE, ETC.	LOCATION OF PROGRAM (CITY)	TITLE OF PROGRAM OR DESCRIPTION OF CONTENT	DATE OF PROGRAM	HOURS CLAIMED	
				PREPARATION	PRESENTATION
			<b>TOTAL</b>		

**IV. PUBLISHED ARTICLES AND BOOKS**

PUBLISHER	TITLE OF PUBLICATION	DATE PUBLISHED	HOURS CLAIMED	ARTICLE ATTACHED?

## 12 AAC 04.440. REINSTATEMENT OF LAPSED PERMIT

### Check all that apply to the reinstatement of your lapsed permit

- ☐ An individual whose license to practice has been lapsed for less than one year please use the license renewal form available from the Division of Corporations, Business, and Professional Licensing. 12 AAC 04.440(a)
- ☐ (b) An individual whose license to practice has been lapsed for at least one year, but less than three years, may apply for reinstatement of the license by submitting
  - ☐ (1) an application a form provided by the department;
  - ☐ (2) the license renewal fees under 12 AAC 02.340 for the entire period during which the license has been lapsed; and
  - ☐ (3) documenting completion of at least 120 hours of approved continuing education, in accordance with 12 AAC 04.310 – 12 AAC 04.410, during the 36 months immediately before the date of the application for reinstatement; no more than 16 of the hours required in this paragraph may be from continuing education programs described in 12 AAC 04.360(5).
- ☐ (c) An individual whose license to practice has been lapsed for at least three years, but less than five years, may apply for reinstatement of the license by
  - ☐ (1) documenting to the satisfaction of the board that the individual's failure to renew the license was excusable;
  - ☐ (2) meeting the requirements of (b) of this section; and
  - ☐ (3) documenting that the continuing education completed in accordance with (b)(3) of this section included successful completion of a current ethics course and examination published by the American Institute of Certified Public Accountants (AICPA) or an ethics examination of another licensing jurisdiction, that, in the determination of the board, is equivalent to the AICPA course and examination described in 12 AAC 04.200(c).

### **(f) A license to practice that has been lapsed for five years or more may not be reinstated.**

(e) The board may reinstate an applicant's license despite failure to furnish evidence of completion of the continuing education requirements in this section, if the board determines that failure to complete the continuing education requirements was due to reasonable cause or excusable neglect and the applicant agrees to complete a particular program or schedule of continuing education prescribed by the board.

(d) Notwithstanding 12 AAC 04.300, a licensee whose license has been reinstated under (b) or (c) of this section shall complete at least

- (1) 10 hours of approved continuing education for each full calendar quarter between the date the license was reissued and the next renewal date; or
- (2) 80 hours of approved continuing education between the date the permit was reissued and the next renewal date.

**12 AAC 04.410. "Reasonable cause or excusable neglect" defined.** For the purpose of AS 08.04.425(c) or 12 AAC 04.440, "reasonable cause or excusable neglect" includes

- (1) chronic illness;
- (2) retirement;
- (3) military service; and
- (4) hardships as individually determined by the board.